



State of Washington  
Department of Revenue  
PO Box 34184  
Seattle, WA 98124-1184

**JAN – DEC 2000**

**SER**

# **SIMPLIFIED COMBINED EXCISE TAX RETURN**

**00**

☐ Fill in Box if Amended/Supplemental Return or Correspondence is Attached

NAME \_\_\_\_\_ REG NO. \_\_\_\_\_

FIRM NAME \_\_\_\_\_

STREET ADDRESS \_\_\_\_\_

CITY, STATE, ZIP \_\_\_\_\_

☒ **Please fill in the box if you reported electronically using ELF** ☐

Make any address changes above. Fill in box if this change is your ☐ business location, ☐ mailing address, or ☐ both.

Please fill in this box if you had no business activity. ☐  
(See Simplified Instructions, "Getting Started", page 2.)

If your business closed, fill in the box ☐ and  
Indicate date: \_\_\_\_/\_\_\_\_/\_\_\_\_.

If you have taxable income under other tax classifications not listed, you must use the regular Combined Excise Tax Return for reporting.  
Please see enclosed instructions for a list of other tax classifications.

## ▶ Step A - Calculate Business & Occupation (B&O) Tax

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions (See Step G)	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
1	Manufacturing	07		-		X .00484	
2	Wholesaling	03		-		X .00484	
3	Service & Other Activities	04		-		X .015	
4	Retailing *	02		-		X .00471	
					<b>Ln 5 Total B&amp;O Tax (add lines 1-4)</b>		

\* Gross amounts for retailing B&O (line 4) and retail sales tax (line 6) must be the same.

## ▶ Step B - Calculate Sales Tax

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions (See Step G)	Column 3 Taxable Amount	No calculation necessary for computing tax due on line 6. Sales tax due is calculated on lines 7-13.	
6	Retail Sales Tax *	01		-			
(45)							
Multiply taxable amount by the <b>combined tax rate</b> located on the Annual 2000 Local Sales and Use Tax Rate Chart. (e.g., Combined tax rate for location code 1726 is .086)			Line No.	Location Code	Taxable Amount	Combined Tax Rate	Tax Due
			7			X	
			8			X	
			9			X	
			10			X	
			11			X	
Total taxable amount on line 12 must be the same as line 6, column 3.			12	<b>Total Taxable (add lines 7-11)</b>		<b>Ln 13 Total Sales Tax (add lines 7-11)</b>	

## ▶ Step C - Calculate Use Tax

(46)			Line No.	Location Code	Value of Article(s)	Combined Tax Rate	Tax Due
Multiply the value of article(s) by the <b>combined tax rate</b> located on the Annual 2000 Local Sales and Use Tax Rate Chart.			14			X	
			15			X	
Use tax is due on the value of articles used by taxpayer as a consumer on which no Washington sales tax has been paid.			16			X	
			Ln 17	<b>Total Use Tax (add lines 14-16)</b>			

## ▶ Step D - Enter Taxable Amount of Sales and Use Tax Subject to the RTA and King County Food & Beverage Tax

Line No.	Tax Classification	Code	Taxable Amount
18	Regional Transit Authority (RTA) ♦	89	
19	King County Food and Beverage (KCF&B) ♦	90	

♦ No calculations necessary; taxable amount needed for distribution purposes only.

## ▶ Step E - Calculate Litter Tax

Refer to page 3, Step E of the instructions. After completing Step E, proceed to page 2.			Line No.	Tax Classification	Code	Taxable Amount	Rate	Tax Due
			20	Litter Tax	36		X .00015	



For assistance call (800) 647-7706.

**Total Amount Owed (from line 32, page 2)**



Visit our Internet home page at <http://dor.wa.gov>.

- Enter credits taken on lines 21-25.
- On line 26, enter total of any other credits taken and not listed. These include High Tech credit, Hazardous Substance credit, Bad Debt credit or any other credit. Be sure to attach appropriate documents for each credit taken.

Line No.	Credit Classification	Credit I.D.	Amount	
21	Multiple Activities Tax Credit ( <i>attach Schedule C</i> )	800		
22	Manufacturing Software/Programming Rural Employment B&O Tax Credit	860		
23	Help Desk Services B&O Tax Credit	865		
24	Alternatives to Field Burning Credit ( <i>effective 3/22/00</i> )	857		
25	Small Business B&O Tax Credit ( <i>see table enclosed</i> )	815		
26	Other Credits ( <i>attach appropriate documents</i> )	810		
27	<b>Total Credit</b> ( <i>add lines 21-26 and transfer to line 29 below</i> )			

- Enter the amount of deduction taken for each tax classification.
- Deductions taken in Steps A and B, column 2, but not itemized below, will be disallowed. Report deductions under the heading that corresponds to your reporting activity.
- Transfer the total amount of deductions taken under each classification below to the corresponding line number on page 1, Steps A and/or B, column 2, of your return.

Line 1-Manufacturing	I.D.	Amount	
Bad Debts	0701		
Cash & Trade Discounts	0702		
Freight	0703		
Advances Reimbursements Returns & Allowances	0707		
Other (Explain):	0799		
<b>TOTAL</b>			
Line 2-Wholesaling	I.D.	Amount	
Bad Debts	0301		
Cash & Trade Discounts	0302		
Interstate & Foreign Sales	0304		
Motor Vehicle Fuel Tax	0305		
Casual Sales/ Accommodation Sales	0306		
Advances Reimbursements Returns & Allowances	0307		
No local Activity	0308		
Other (Explain):	0399		
<b>TOTAL</b>			

Line 3-Service & Other	I.D.	Amount
Bad Debts	0401	
Cash & Trade Discounts	0402	
Interstate & Foreign Sales	0404	
Advances Reimbursements Returns & Allowances	0407	
Gambling/Prize/Cash Pay- Outs	0410	
Certain Initiation Fees/Dues/Contributions	0411	
Interest on Certain Invest/Loan/Obligations	0412	
Artistic/Cultural Activities	0416	
Other (Explain):	0499	
<b>TOTAL</b>		
Line 4-Retailing (B&O)	I.D.	Amount
Bad Debts	0201	
Cash & Trade Discounts	0202	
Interstate & Foreign Sales	0204	
Motor Vehicle Fuel Tax	0205	
Advances Reimbursements Returns & Allowances	0207	
No local Activity	0208	
Casual Sales/ Accommodation Sales	0213	
Tax in Gross	0214	
Consignment Sales	0215	
Artistic/Cultural Activities	0216	
Presc. Drugs Sold by Pub. Operated/Nonprofit Hosp.	0217	
Other (Explain):	0299	
<b>TOTAL</b>		

Line 6-Retail Sales Tax	I.D.	Amount
Bad Debts	0101	
Cash & Trade Discounts	0102	
Interstate & Foreign Sales	0104	
Tax in Gross	0114	
Sales to U.S. Government	0118	
Motor Vehicle Fuel Sales	0119	
Presc. Drugs/Hearing Aids/ Lenses/etc	0121	
Exempt Food Sales	0122	
Qualified Nonresident Sales	0123	
Trade-in Allowance	0124	
Newspapers	0125	
Certain Network Telephone Services	0126	
Sales to Indians With Delivery on the Reservation	0128	
Sales of Feed to Fish Farmers	0129	
Taxable Amount for Tax Paid at Source	0130	
Returns & Allowances	0131	
Sales to Nonprofit Artistic/ Cultural Art Object for Displays	0132	
Ride-Sharing Vans	0134	
Purebred Livestock for Breeding	0135	
Tax Deferral/Investment Certificate No. _____	0136	
Sale of Mfg Machinery/ Equipment; Install Labor	0156	
Other (Explain):	0199	
<b>TOTAL</b>		

JANUARY 2001						
<i>S</i>	<i>M</i>	<i>T</i>	<i>W</i>	<i>T</i>	<i>F</i>	<i>S</i>
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

- ❖ 5% Penalty is Due After January 31, 2001
- 10% Penalty is Due After February 28, 2001
- 20% Penalty is Due After April 2, 2001

*If the due date falls on a weekend or legal holiday, the due date for the return is extended to the next business day.*

Line No.	Item	Amount	
28	Total All Tax Due from page 1 (add lines 5, 13, 17, and 20)		
29	Credit (from Step F, line 27, Total Credit)		
30	Subtotal (subtract line 29 from line 28)		
31	Penalty ❖ (minimum \$5.00)		
32	<b>TOTAL AMOUNT OWED</b> (add lines 30-31)		

► Signature \_\_\_\_\_

► Ph. (        ) \_\_\_\_\_ Date \_\_\_\_\_

*To inquire about the availability of this form in an alternate format for the visually impaired, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985.*

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 **Step I - Return to Page 1, Bottom Right, and Enter *Total Amount Owed*.**